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**AS AMENDED**

By: Manger of the House

Montgomery of the Senate

An Act relating to revenue and taxation; describing manner by which county assessors may inspect real or personal property; **requiring advance notice before certain inspection; defining term**; providing for codification; and providing an effective date.

SECTION 1. NEW LAW A new section of law to be codified in the Oklahoma Statutes as Section 2821.1 of Title 68, unless there is created a duplication in numbering, reads as follows:

County assessors shall inspect real or personal property by using on-ground site inspections or by using publicly and commercially available aerial image overlays for purposes of valuation, data collection, or any other purposes related to the duties of county assessors. **A county assessor or representative of a county assessor shall provide reasonable advance notice to the property owner before conducting an in-person assessment of the property.**

1        Inspection of real or personal property shall mean any use of  
2 on-ground site inspections or use of publicly or commercially  
3 available image overlays for purposes of valuation, data collection,  
4 or any other purposes related to the duties of a county assessor.

5        SECTION 2. This act shall become effective January 1, 2024.

6 COMMITTEE REPORT BY: COMMITTEE ON GENERAL GOVERNMENT  
7 April 13, 2023 - DO PASS AS AMENDED  
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